

Licensed Public Accountant

[Transfer of Licensure/Transfer of Grades Application](#)
[Special Practice Permit Application](#)
[Renew License](#)

Licensed Public Accountant

The following outlines general licensing information.

A. Application Fee: All Fees are Non-Refundable

\$145.00 Transfer of Licensure/Transfer of Grades-Certificate
Only

\$190.00 Transfer of Licensure/Transfer of Grades-Permit to
Practice

B. Education Requirements for Original Certification:

Baccalaureate degree with a concentration in accounting and
completion of 150 semester hours (exceptions for licensure
transfer may apply, i.e., acceptable work experience)

C. Experience Requirements:

2,000 hours with 500 of attest-oriented experience, or 4,000
hours of accounting work acceptable to the Board

D. Examination Information:

An applicant must have completed 24 semester hours in
upper division accounting including specific course content
and 24 semester hours in business-related courses. A
candidate must pass the Audit, FAR, BEC and REG sections
of the Uniform CPA Exam.

The following link for the National Association of State
Boards of Accountancy will provide you with an initial exam
application and re-exam information.

[National Association of State Boards of Accountancy](#)

E. Evaluation of Foreign Credentials:

All foreign credentials must be evaluated by the [Foreign Academic Credentials Service, Inc. \(FACS\)](#)

F. Annual Renewal:

Postmark Deadline of December 31, annually

G. Renewal Fee:

\$90 Permit to Practice "Active" status,
\$45 Certificate Only "Inactive" status

H. Continuing Professional Education Requirements (permit holders only):

120 hours in any three-year reporting period with a minimum of two hours of ethics credit.

I. Other Special License Requirements:

Be of good moral character and successfully pass the Professional Ethics for CPAs course developed by the American Institute of Certified Public Accountants.